

EXHIBIT A

Professional services rendered through: October 31, 2006: Remedium issue

10/03/06	M.D. Lerner	Assign research task re impact of Coltec on protest position.	1.00
10/11/06	M.D. Lerner	Read analysis of impact of Coltec on our facts.	0.20
10/16/06	M.D. Lerner	Read recent decisions in Coltec, TIFD and Black & Decker to analyze impact on Remedium issue.	2.20
10/17/06	A.E. Moran	Make preparations and obtain information for quarterly billing.	1.00
10/24/06	A.E. Moran	Work on quarterly billing.	1.00
10/25/06	A.E. Moran	Proof, edit and send out quarterly bills.	1.50

Professional services rendered through: October 31, 2006: Consolidated Returns Issue

10/03/06	L.M. Zarlenga	Discuss revision of protest with Ms. MacIvor; review same.	0.30
10/03/06	M.D. Lerner	Read proposed outline of sur-rebuttal.	0.50
10/04/06	M.D. Lerner	Finish reviewing outline of sur-rebuttal.	0.80
10/04/06	M.D. Lerner	Participate in two calls with clients to discuss Appeals tactics, both substantive and negotiation.	0.70
10/04/06	M.J. Silverman	Prepare for and call client re appeals.	1.50
10/04/06	S.B. Teplinsky	Teleconference with Messrs. Lerner, Silverman, Finke, Gross, Dougherty and Ms. Finke re Appeals Officer and re outline response to IRS memorandum and appeals conference.	1.50
10/06/06	A.E. Moran	Work on bills for July through September.	1.40
10/09/06	L.M. Zarlenga	Review protest and Coltec case for revision of protest.	4.00
10/10/06	L.M. Zarlenga	Review protest and revise.	0.50
10/11/06	L.M. Zarlenga	Review protest and revise.	2.30
10/17/06	M.D. Lerner	Receive FIN 48 question from Ms. Finke.	0.10
10/17/06	M.J. Silverman	Talk with Messrs. Lerner and Teplinsky re contingent liabilities and SRLY in connection with Fin 48	1.00
10/18/06	M.D. Lerner	Meet with Messrs. Silverman and Teplinsky to discuss FIN 48 and follow-up re same.	0.60
10/18/06	M.J. Silverman	Discuss Fin 48 and issues regarding SRLY and contingent liabilities.	1.00
10/18/06	S.B. Teplinsky	Conference with Messrs. Silverman and Lerner re FIN 48 issues.	1.00
10/20/06	M.J. Silverman	Telephone call to client re Fin 48.	0.50

10/22/06	M.J. Silverman	Talk with Mr. Teplinsky re client call.	0.50
10/23/06	M.D. Lerner	Call with Ms. Finke re FIN 48.	0.50
10/23/06	M.J. Silverman	Prepare for callwith client re FIN 48.	0.50
10/23/06	M.J. Silverman	Call with client re Fin 48.	0.50
10/23/06	S.B. Teplinsky	Teleconference with Messrs. Silverman and Lerner and Ms. Finke re FIN 48.	0.50
10/26/06	M.J. Silverman	Talk with Ms. Finke re appeals contact and affirmative defenses.	1.00
10/26/06	S.B. Teplinsky	Discuss status of appeal with Ms. Finke.	0.80
10/31/06	A.E. Moran	Work on monthly bills for July-September.	1.00

Name	Hours	Rate	Value
M.J. Silverman	6.50	775.00	5,037.50
M.D. Lerner	6.60	610.00	4,026.00
S.B. Teplinsky	3.80	610.00	2,318.00
L.M. Zarlenga	7.10	500.00	3,550.00
A.E. Moran	5.90	495.00	2,920.50
Total	29.90		17,852.00

Total Fees	\$17,852.00
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Disbursements:

Duplicating	37.95
Long-Distance Telephone	8.02

Total Disbursements	<u>\$45.97</u>
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STEPTOE & JOHNSON LLP
 Detail Cost Report
 Proforma: 489827

012046.00002 PROTEST OF REMEDIUM LOSS DISALLOWANCE

Cost Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
LASR	10/11/06	00206	Moran, Anne E.	44.00	0.15	6.60
LASR	10/11/06	00206	Moran, Anne E.	44.00	0.20	8.80
PC/Network Printing						
PC LASER 44 Pages Zarlenga, Lisa						
LASR	10/17/06	00206	Moran, Anne E.	6.00	0.15	0.90
LASR	10/17/06	00206	Moran, Anne E.	6.00	0.20	1.20
PC/Network Printing						
PC LASER 6 Pages Ward, Brenda						
LASR	10/17/06	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	10/17/06	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER 1 Pages Ward, Brenda						
LASR	10/17/06	Total:				1.05
LASR	10/23/06	00206	Moran, Anne E.	3.00	0.15	0.45
LASR	10/23/06	00206	Moran, Anne E.	3.00	0.20	0.60
PC/Network Printing						
PC LASER 3 Pages Ward, Brenda						
LASR	10/23/06	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	10/23/06	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER 1 Pages Ward, Brenda						
LASR	10/23/06	Total:				0.60
LASR	10/24/06	00206	Moran, Anne E.	6.00	0.15	0.90
LASR	10/24/06	00206	Moran, Anne E.	6.00	0.20	1.20
PC/Network Printing						
PC LASER 6 Pages Ward, Brenda						
LASR	10/24/06	00206	Moran, Anne E.	2.00	0.15	0.30
LASR	10/24/06	00206	Moran, Anne E.	2.00	0.20	0.40
PC/Network Printing						
PC LASER 2 Pages Ward, Brenda						

Cost Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
LASR	10/24/06	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	10/24/06	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER	1	Pages	Ward, Brenda			
LASR	10/24/06	Total:				1.35
LASR	10/25/06	00206	Moran, Anne E.	6.00	0.15	0.90
LASR	10/25/06	00206	Moran, Anne E.	6.00	0.20	1.20
PC/Network Printing						
PC LASER	6	Pages	Ward, Brenda			
LASR	10/25/06	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	10/25/06	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER	1	Pages	Ward, Brenda			
LASR	10/25/06	00206	Moran, Anne E.	2.00	0.15	0.30
LASR	10/25/06	00206	Moran, Anne E.	2.00	0.20	0.40
PC/Network Printing						
PC LASER	2	Pages	Ward, Brenda			
LASR	10/25/06	00206	Moran, Anne E.	1.00	0.15	0.15
LASR	10/25/06	00206	Moran, Anne E.	1.00	0.20	0.20
PC/Network Printing						
PC LASER	1	Pages	Ward, Brenda			
LASR	10/25/06	Total:				1.50
LASR		Total:				11.10
Total: 012046.00002 PROTEST OF REMEDIUM LOSS DISALLOWANCE						11.10

STEPTOE & JOHNSON LLP
 Detail Cost Report
 Proforma: 489828

012046.00003 TAX LITIGATION AUDIT ISSUE

Cost Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
DUPLDC	10/12/06	00206	Moran, Anne E.	50.00	0.15	7.50
DUPLDC	10/12/06	00206	Moran, Anne E.	50.00	0.20	10.00
50 PHOTOCOPIES MADE BY 00206						
DUPLDC	10/12/06	00206	Moran, Anne E.	30.00	0.15	4.50
DUPLDC	10/12/06	00206	Moran, Anne E.	30.00	0.20	6.00
50 PHOTOCOPIES MADE BY 00206						
DUPLDC	10/12/06	Total:				12.00
DUPLDC	10/26/06	00206	Moran, Anne E.	1.00	0.15	0.15
DUPLDC	10/26/06	00206	Moran, Anne E.	1.00	0.20	0.20
1 PHOTOCOPIES MADE BY 00206						
DUPLDC	10/31/06	00206	Moran, Anne E.	1.00	0.15	0.15
DUPLDC	10/31/06	00206	Moran, Anne E.	1.00	0.20	0.20
1 PHOTOCOPIES MADE BY 00206						
DUPLDC Total:						
LASR	10/03/06	00206	Moran, Anne E.	14.00	0.15	2.10
LASR	10/03/06	00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing						
PC LASER 14 Pages Lerner, Matthew						
LASR	10/03/06	00206	Moran, Anne E.	12.00	0.15	1.80
LASR	10/03/06	00206	Moran, Anne E.	12.00	0.20	2.40
PC/Network Printing						
PC LASER 12 Pages Lerner, Matthew						
LASR	10/03/06	Total:				3.90
LASR	10/04/06	00206	Moran, Anne E.	14.00	0.15	2.10
LASR	10/04/06	00206	Moran, Anne E.	14.00	0.20	2.80
PC/Network Printing						
PC LASER 14 Pages Teplinsky, Steven						
LASR	10/17/06	00206	Moran, Anne E.	11.00	0.15	1.65
LASR	10/17/06	00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing						
PC LASER 11 Pages Moran, Anne						

Cost Code	Date	Timekeeper Number	Name	Quantity	Rate	Amount
LASR	10/23/06	00206	Moran, Anne E.	3.00	0.15	0.45
LASR	10/23/06	00206	Moran, Anne E.	3.00	0.20	0.60
PC/Network Printing						
PC LASER 3 Pages Ward, Brenda						
LASR	10/23/06	00206	Moran, Anne E.	3.00	0.15	0.45
LASR	10/23/06	00206	Moran, Anne E.	3.00	0.20	0.60
PC/Network Printing						
PC LASER 3 Pages Ward, Brenda						
LASR	10/23/06	Total:				0.90
LASR	10/24/06	00206	Moran, Anne E.	11.00	0.15	1.65
LASR	10/24/06	00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing						
PC LASER 11 Pages Ward, Brenda						
LASR	10/24/06	00206	Moran, Anne E.	2.00	0.15	0.30
LASR	10/24/06	00206	Moran, Anne E.	2.00	0.20	0.40
PC/Network Printing						
PC LASER 2 Pages Ward, Brenda						
LASR	10/24/06	00206	Moran, Anne E.	5.00	0.15	0.75
LASR	10/24/06	00206	Moran, Anne E.	5.00	0.20	1.00
PC/Network Printing						
PC LASER 5 Pages Ward, Brenda						
LASR	10/24/06	Total:				2.70
LASR	10/25/06	00206	Moran, Anne E.	11.00	0.15	1.65
LASR	10/25/06	00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing						
PC LASER 11 Pages Ward, Brenda						
LASR	10/25/06	00206	Moran, Anne E.	11.00	0.15	1.65
LASR	10/25/06	00206	Moran, Anne E.	11.00	0.20	2.20
PC/Network Printing						
PC LASER 11 Pages Ward, Brenda						
LASR	10/25/06	Total:				3.30
LASR	Total:					14.55
TELEDC	10/04/06	00206	Moran, Anne E.	1.00	7.79	7.79
TELEDC	10/04/06	00206	Moran, Anne E.	1.00	7.79	
DC Telephone TELEDC 5613621300 FROM EXT. 106362						
TELEDC	10/18/06	00206	Moran, Anne E.	1.00	0.23	0.23
TELEDC	10/18/06	00206	Moran, Anne E.	1.00	0.23	
DC Telephone TELEDC 5613621300 FROM EXT. 106450						
TELEDC	Total:					8.02
Total: 012046.00003 TAX LITIGATION AUDIT ISSUE						34.87